

**Report for: DECISION**

**Item Number: 1**

<b>Contains Confidential or Exempt Information</b>	No
<b>Title</b>	<b>BUDGET UPDATE REPORT 2022/23</b>
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<b>Portfolio</b>	Councillor Steve Donnelly, Cabinet Member for Inclusive Economy
<b>For Consideration By</b>	Cabinet
<b>Date to be considered</b>	22 February 2023
<b>Implementation Date if Not Called In</b>	7 March 2023
<b>Affected Wards</b>	All
<b>Area Committees</b>	All
<b>Keywords/Index</b>	Financial Monitor, DSG, Savings, Capital

**Purpose of Report**

This report provides the third financial update on the General Fund, Housing Revenue Account, Dedicated Schools Grant, and Capital budget positions for 2022/23 at 31 December 2022.

The Council is facing considerable financial pressures in managing the implications

of external factors and the wider economic context. It is dealing with the impact of rising costs due to high levels of inflation, increases in demand and complexity of demand, including increased costs in social care and demand-led services arising from COVID-19 and the cost-of-living crisis which also affect important income streams.

The General Fund forecast is a net pressure of £5.169m (2.24%) with continuing COVID-19 related costs being met from grants and reserves held for these purposes. Despite the extensive efforts of the Council to manage its position, the operating environment and wider economic context continues to be unpredictable with small changes in cost and demand potentially resulting in large financial pressures. To date, no additional support to meet these pressures is being made available from government for the current financial year.

The Council is continuing to identify, develop, and monitor management actions to address the forecast pressures. Progress of these will form part of the overall financial management strategy aiming to deliver a balanced budget position for the year-end.

## **1. Recommendations**

It is recommended that Cabinet:

- 1.1 Notes the estimated General Fund revenue budget outturn position of net £5.169m (2.24%) overspend for 2022/23 (section 4), and a breakeven position on the Housing Revenue Account for 2022/23 (section 7).
- 1.2 Notes that financial pressures arising from COVID-19 in 2022/23 of £5.046m are forecast to be met from combination of available grants and reserves held for these purposes.
- 1.3 Notes the in-year Dedicated Schools Grant (DSG) deficit forecast of £1.249m to be charged to the DSG account (section 6).
- 1.4 Notes the progress on delivering the 2022/23 savings programme (section 5).
- 1.5 Notes the 2022/23 capital programme break-even forecast position (paragraph 8.3).
- 1.6 Approves the re-profiling of 2022/23 capital programme net slippage of over £1m of £44.429m (Appendix 2) into future years.

## **2. Reason for Decision and Options Considered**

- 2.1 To forecast the financial position for 2022/23 based on available information at end of 31 December 2022. The report outlines the Council's forecast position on revenue, capital, income, and expenditure to the end of Quarter 3.

## **3. Key Implications**

- 3.1 In 2022/23, the Council continued to invest in services that experience significant and continued demand pressures, prioritising its most vulnerable residents. Council services continue to operate in a challenging resource environment where small demand and cost changes can lead to material budget variances exacerbated by high levels of inflation and energy prices, the ongoing impact of COVID-19, the cost-of-living crisis and wider economic volatility and uncertainty.
- 3.2 The report presents the management accounts of the Council and provides information on the forecast financial position at 31 December 2022 (Quarter 3). The overall net budget pressure forecast at the end of Quarter 3 is £5.169m. A gross COVID-19 related pressure of £5.046m is forecast to be met from COVID-19 available grants and reserve balances held for these purposes.
- 3.3 Councils are required to deliver a balanced budget each year ensuring that the projected expenditure and commitments can be matched by the available resources. Services have identified and delivering mitigating actions and must continue to explore further measures to address the forecast overspend. Whilst Quarter 3 shows an improvement on the Quarter 2 pressure of £5.739m (2.24%) there remain significant risks and inflationary and demand pressures. Progress of these will be reported through the quarterly budget monitoring process and outturn report and will form part of the overall financial management strategy to help deliver a balanced position by year-end.

## **4. General Fund Revenue Forecast Position 2022/23**

- 4.1 The General Fund revenue outturn forecast for 2022/23 is £262.326m. This represents a net overspend of £5.169m (2.24%) against a General Fund revenue budget of £256.587m. The net position is summarised in Table 1 below:

Table 1: Quarter 3 Summary of Net Revenue Budget Variance

Revenue budget	Forecast Net Variance before mitigation action - Quarter 3 (£m)	Mitigation Action Plan (£m)	Forecast Net Variance - Quarter 3 (£m)	Forecast Net Variance - Quarter 2 (£m)
Children's & Schools	11.257	0.000	11.257	11.024
Adults & Public Health	8.964	(0.150)	8.814	12.026
Place	3.378	0.000	3.377	3.060
Chief Executive	0.437	0.000	0.437	(0.877)
Unallocated savings	0.000	0.000	0.000	0.000
COVID-19	(5.046)	0.000	(5.046)	(4.928)
<b>Net Cost of Services sub-total</b>	<b>18.990</b>	<b>(0.150)</b>	<b>18.839</b>	<b>20.306</b>
Corporate budgets	(13.670)	0.000	(13.670)	(14.567)
<b>Total General Fund</b>	<b>5.319</b>	<b>(0.150)</b>	<b>5.169</b>	<b>5.739</b>

## 4.2 Budget Pressure

4.2.1 Explanations for significant pressures and underspends are set out below.

### Children's & Schools

4.2.2 Children's & Schools are reporting a significant gross pressure of £12.707m (Quarter 2 £12.475m) which includes a DSG pressure of £1.249m and a COVID-19 pressure of £2.174m. The gross budget pressure is off-set by in year management actions £0.750m and planned mitigations achieved of £0.700m reducing to a net budget pressure of £11.257m (Quarter 2 £11.024m). The budget pressure is being reduced by a combination of transferring the DSG deficit into the DSG Reserve (Section 6), one-off use of COVID-19 grants and management actions now being included in the forecast. The budget pressure at Quarter 3 has increased by £0.232m from Quarter 2.

4.2.3 The budget pressures as per Quarter 3 are driven by:

- a) £7.168m relating to Looked After Children demand and cost pressures (including Unaccompanied Asylum-Seeking Children) and Home to School Transport. This includes a COVID-19 pressure of £2.174m which will be funded by COVID-19 grants.
- b) £1.829m inflationary pressures relating to placements.
- c) £2.260m staffing cost pressures.

### Adults & Public Health

4.2.4 Adults and Public Health are reporting a significant gross budget pressure of £27.838m (Quarter 2 £27.773m) which includes a COVID-19 pressure of £1.600m (Quarter 2 £1.600m). The gross budget pressure is off-set by significant in-year management actions of £15.766m and planned mitigations

achieved of £3.108m, reducing the budget pressure to £8.964m (Quarter 2 £12.026m) which is driven by:

- a) £6.976m relating to the value and volume of placements, including £1.600m of nursing and hospital discharge costs to be funded from COVID-19 grants.
- b) £1.988m inflationary pressures relating to placements.

4.2.5 In addition to the above, £0.150m of planned mitigations (£3.258m identified in Quarter 1 and £3.108m achieved at Quarter 3) include additional income from health partners, a review of client contributions towards residential and homecare and a review of provider costs and liabilities. If delivered, this is forecast to reduce the net pressure from £8.964m to £8.814m.

### **Place**

4.2.6 Place are reporting a gross pressure of £5.229m (Quarter 2 £4.492m), including a COVID-19 pressure of £0.874m (Quarter 2 £0.801m), off-set by mitigations achieved of £1.852m reducing the budget pressure to £3.377m (Quarter 2 £3.060m) which is driven by:

- a) Place Delivery pressure of £0.770m relating to:
  - (£2.352m) favourable variance in Parking income which has improved since Quarter 2 partly flowing from agreed in-year management actions.
  - £0.676m COVID-19 pressure relating to under-achieved income across street trading and commercial waste.
  - £0.828m inflationary pressures in Highways.
  - £1.322m Greener Ealing (GEL) contract costs.
  - £0.296m other net adverse variances.
- b) Community Development pressure of £1.221m relating to:
  - £0.566m in Leisure mainly relating to non-delivery of historic leisure savings in relation to the Gurnell development.
  - £0.483m under-achieved income across the Arts, Heritage & Libraries service relating to community centres.
  - £0.321m unbudgeted staffing costs in Community Management.
  - £0.198m COVID-19 pressure relating to under-achieved income across Regulatory services (Food Safety Standards).
  - (£0.369m) underspend in Housing Demand mainly driven by improved debt collection, leading to a lower bad debt provision.
  - £0.022m other net adverse variances.
- c) Growth & Sustainability net pressure forecast of £1.100m is mainly driven by staffing pressures across Economic Growth of £0.288m, additional forecast Local Plan costs of £0.864m and (£0.026m) other net underspend variances.
- d) Housing Development forecast pressure of £0.274m relates to project costs that are being written off to revenue as the relevant scheme is not proceeding.

## **Chief Executive**

- 4.2.7 Chief Executive gross overspend of £1.227m, including a COVID-19 pressure of £0.397m (£0.353m in Quarter 2). The gross pressure is offset by in-year management actions, reducing the budget pressure to £0.437m (Quarter 2 (£0.877m)).

The key drivers relating to the forecast are:

- a) ICT & Property Services includes a net pressure of £0.400m for utility cost increases for Perceval House, Ealing Town Hall and other properties.
- b) Finance & Customer Services net pressure of £0.597m includes a £0.564m pressure across Customer & Transaction services which is driven by increased staffing and agency costs, which is supported through the Housing Support fund grant, and £0.397m in relation to COVID-19.
- c) Housing Benefit (HB) Subsidy is forecasting a net underspend of (£0.700m) which includes a net pressure of £2.152m relating to temporary accommodation HB losses above the HB cap which is being offset by an increase in overpayment recovery and the release of bad debt provision.
- d) HR is forecasting a net pressure of £0.235m, which is mainly driven by increased staffing costs including Corporate Health & Safety.

## **Corporate Budgets**

- 4.2.8 The Corporate Budget is reporting a gross underspend of (£10.080m) with the achieved mitigations of (£3.089m) the net underspend is (£13.669m) (Quarter 2 (£13.067m)) which is driven by:

- Increased forecast underspend on treasury management (£7.044m) which reflects lower PWLB borrowing costs and additional investment income due to the increase in cash balances and interest rates.
- Use of contingency (c.£2m).
- One-off underspend with regards to pension fund contributions (c.£1m).
- One-off net underspend in relation to waste disposal due to the commodity price paid for materials (£0.843m).
- One-off underspend relating to the part-year effect of growth approved by Cabinet in May 2022 (£0.704m).
- One-off forecast underspend across Levies (£0.571m).
- Increased forecast cost pressure of £1.200m relating to the national pay award agreed in November 2022.
- Release of one-off funds of (£2.089m) by West London Waste Authority (WLWA) following WLWA board approval.

## **5 Achievement of 2022/23 Savings**

- 5.1 Cabinet has approved £10.430m of net savings for 2022/23, of which £3.548m were approved in previous MTFS periods. Table 2 below provides an overview summary of savings across the various funding sources.

Table 2: 2022/23 Approved Savings Summary by Funding

Savings Summary	General Fund	HRA	DSG	Total
	£m	£m	£m	£m
Gross saving	12.812	0.345	0.161	13.318
Digital programme	0.201	0.092	0.145	0.438
Cost avoidance	3.019	0.000	0.000	3.019
Write back (growth)	(0.518)	0.000	0.000	(0.518)
<b>Subtotal: Gross savings</b>	<b>15.514</b>	<b>0.437</b>	<b>0.306</b>	<b>16.256</b>
One-off prior year savings reversed	(5.394)	0.000	0.000	(5.394)
Investment	(0.484)	0.003	0.048	(0.432)
<b>Net approved saving</b>	<b>9.636</b>	<b>0.441</b>	<b>0.354</b>	<b>10.430</b>

5.2 Progress on delivery of savings is monitored and reported to the Strategic Leadership Team each quarter.

5.3 At the end of Quarter 3, £7.009m (43.12%) of the savings have been achieved with £5.014m (30.84%) identified at being risk and the remaining in progress, as set out in Table 3 below.

Table 3: Quarter 3 2022/23 Savings Programme Delivery

Future Ealing Outcomes Bundles	Total	Red	Amber	Green	Blue	% Savings Achieved (Green)
	£m	£m	£m	£m	£m	
Thriving Places (Neighbourhoods)	0.363	0.149	0.000	0.214	0.000	59.04%
All Age Disability	0.201	0.179	0.000	0.022	0.000	11.05%
Assets	0.430	0.000	0.191	0.239	0.000	55.65%
Better Lives Phase 2	(0.500)	0.000	0.000	(0.500)	0.000	100.00%
Commercial	0.938	0.843	0.011	0.084	0.000	8.96%
Healthy Lives	4.981	2.427	0.000	2.554	0.000	51.27%
Thriving Communities	1.408	0.200	0.480	0.728	0.000	51.70%
Safe and Achieving Young People	0.193	0.193	0.000	0.000	0.000	0.00%
Skills & Employment	0.029	0.029	0.000	0.000	0.000	0.00%
Housing & Homelessness	1.069	0.756	0.000	0.313	0.000	29.23%
Environment Service	0.135	0.000	0.014	0.120	0.000	89.36%
Efficiency	3.090	0.004	1.076	2.009	0.000	65.02%
Income & Debt	0.465	0.000	0.465	0.000	0.000	0.00%
Digital Programme	0.438	0.234	0.025	0.179	0.000	40.96%
Cost Avoidance	3.019	0.000	1.971	1.048	0.000	34.70%
<b>Total</b>	<b>16.256</b>	<b>5.014</b>	<b>4.232</b>	<b>7.009</b>	<b>0.000</b>	<b>43.12%</b>
Key:	Red	Savings at risk of not being achieved in-year and/or have not been replaced.				
	Amber	Savings forecast to be achieved; or are in progress to be delivered and/or potentially at risk of being delivered.				
	Green	Savings achieved				

Future Ealing Outcomes Bundles	Total	Red	Amber	Green	Blue	% Savings Achieved (Green)
	£m	£m	£m	£m	£m	
Blue	Replacement savings for savings which were at risk of not being delivered (red savings) and will not be achieved.					

## 6 Dedicated Schools Grant (DSG) Account

- 6.1 Dedicated schools grant (DSG) is paid in support of local authority schools and is the main source of income for school budgets. The terms and conditions allow the Council to carry forward any deficits and underspends to a ring-fenced reserve. This is separate from the General Fund, which cannot be used to subsidise the account.
- 6.2 At the end of 2021/22, the Council held a net surplus balance of £0.781m on its DSG account which includes a High Needs DSG deficit of £1.147m. At Quarter 3 the forecast is estimating a deficit of £1.249m, which will add £0.616m to the High Needs deficit after mitigating by block transfer and use of provisions.

Table 4: Quarter 3 2022/23 DSG Account Summary Forecast

DSG Account	Quarter 3 forecast £m				Q2 forecast
	Schools Block	Early Years Block	High Needs Block	Total	
Opening balance at 1 April 2022	(1.365)	(0.563)	1.147	<b>(0.781)</b>	<b>(0.781)</b>
2022/23 in-year movements	1.143	(0.510)	0.616	<b>1.249</b>	<b>2.128</b>
<b>DSG Deficit (+) / Surplus (-) balance at 31 March 2022</b>	<b>(0.222)</b>	<b>(1.073)</b>	<b>1.763</b>	<b>0.468</b>	<b>1.347</b>

- 6.3 The Council along with many other authorities continues to experience pressures on the High Needs Block due to increased demand for Education, Health and Care Plans (EHCPs) and the level of need. The DSG High Needs Deficit Recovery Plan continues to be refined and the Council is working with London Councils to lobby for additional funding.
- 6.4 The Council continues to work with the Schools Forum to implement a DSG High Needs Recovery Plan in line with government directives. The Schools Forum will continue to review the position on the other blocks



## 7 Housing Revenue Account (HRA)

7.1 At Quarter 3, the HRA is forecasting a net breakeven position. The main driver of the forecast income pressure relates to reduced forecast dwelling rental income compared to the budget due to delays in getting the voids properties ready for occupation and new-build properties not being occupied as quickly as anticipated. However, there are plans in place to rectify this situation and they have been factored into next year's budget assumptions.

7.2 This pressure has been offset by a forecast underspend in housing property and assets revenue budgets due to higher than planned capital voids works.

Table 5: HRA Quarter 3 2022/23 Summary

HRA	Forecast net variance - Quarter 3 (£m)	Forecast net variance - Quarter 2 (£m)
Income	4.091	2.980
Expenditure	(4.091)	(2.980)
<b>Sub-total</b>	<b>0.000</b>	<b>0.000</b>
Contribution to reserves	0.000	0.000
<b>Total</b>	<b>0.000</b>	<b>0.000</b>

## 8 Capital Programme

8.1 A summary of the capital programme is set out in the table below.

Table 6: Capital Programme Summary 2022/23 – 2026/27+ Movements

Capital Programme Summary	Budget 2022/23	Budget 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27+	Total
	£m	£m	£m	£m	£m	£m
<b>Revised Programme at Quarter 3</b>						
General Fund	184.502	244.566	165.590	75.034	138.355	<b>808.047</b>
HRA	79.297	97.209	87.238	75.505	43.841	<b>383.091</b>
<b>Total</b>	<b>263.800</b>	<b>341.775</b>	<b>252.828</b>	<b>150.539</b>	<b>182.196</b>	<b>1,191.138</b>
<b>Revised Programme at Quarter 2</b>						
General Fund	213.681	213.887	164.840	74.284	138.355	<b>805.047</b>
HRA	89.216	85.021	88.426	75.587	44.841	<b>383.091</b>
<b>Total</b>	<b>302.897</b>	<b>298.908</b>	<b>253.266</b>	<b>149.871</b>	<b>183.196</b>	<b>1,188.138</b>
<b>Changes due to slippage, accelerated spend, reprofiling and/or in-year additions</b>						
General Fund	(29.179)	30.679	0.750	0.750	0.000	3.000
HRA	(9.918)	12.188	(1.188)	(0.082)	(1.000)	0.000
<b>Total</b>	<b>(39.097)</b>	<b>42.867</b>	<b>(0.438)</b>	<b>0.668</b>	<b>(1.000)</b>	<b>3.000</b>

- 8.2 The revised capital programme reflects Q2 2022/23 slippage of £39.847m, of which £35.477m (over £1m) was approved by Cabinet in December 2022. Total General Fund slippage was £29.929m.
- 8.3 The capital programme for 2022/23 is reporting a breakeven position against the approved programme budget, summarised in the table below.

Table 7: 2022/23 Quarter 3 Capital Summary

2022/23 Capital Budget Summary	2022/23 Budget	Year to Date Actuals	Current Forecast	Slippage/ (Accelerated) Spend	Forecast Variance Under (-) / Over (+) spend
	£m	£m	£m	£m	£m
Children's & Schools	12.053	6.246	11.426	0.626	0.000
Adults & Public Health	0.571	0.000	0.571	0.000	0.000
<b>Total Children's and Adults</b>	<b>12.624</b>	<b>6.246</b>	<b>11.997</b>	<b>0.626</b>	<b>0.000</b>
Place	93.013	35.804	88.767	4.246	0.000
Chief Executive	78.865	2.827	38.363	40.503	0.000
<b>Total General Fund</b>	<b>184.502</b>	<b>44.877</b>	<b>139.127</b>	<b>45.375</b>	<b>0.000</b>
HRA	79.297	29.596	72.923	6.374	0.000
<b>Capital Programme Total</b>	<b>263.800</b>	<b>74.474</b>	<b>212.051</b>	<b>51.749</b>	<b>0.000</b>

- 8.4 The recommendations seek approval to re-profile capital budgets in excess of £1m of £44.429m and the carry-forward of resources into future years, details of these schemes are set out in Appendix 2.

## 9 Council Tax and Business Rates Collection 2022/23

- 9.1 The Council's collection performance for council tax and business rates in 2022/23 to 31 December 2022 is set out below.

### 9.2 Council Tax

- 9.2.1 Council tax in-year collection is behind the target collection profile (2.03%) which equates to £4.354m. The current net debit figure compared with this period last year has increased by £13.187m, and the cash collected in the first nine months of the year has increased by £12.259m.

Table 8: 2022/23 Quarter 3 Council Tax in-year collection

Council Tax In-Year Collection	Quarter 3		Quarter 2	
	£m	%	£m	%
Amount to be collected to achieve 97.2%	208.439	97.20%	208.445	97.20%
Target collection	179.703	83.80%	122.886	57.30%
Amount collected	175.349	81.77%	121.682	56.74%
<b>Variance against target</b>	<b>(4.354)</b>	<b>(2.03%)</b>	<b>(1.204)</b>	<b>(0.56%)</b>

Source: QRC Monthly data

### 9.3 Business Rates

Business Rates collection is 0.12% behind target. The net debit has increased by £17.602m compared to this period last year mainly due to changes in the relief given to retail properties.

- 9.3.1 Collection is 7.45% ahead of this period last year, although this has been boosted by the addition of a COVID-19 Additional Relief Fund (CARF) rebate and recent payments of London Borough of Ealing charges.

Table 9: 2022/23 Quarter 3 Business Rates in-year collection

Business Rates In-Year Collection	Quarter 3		Quarter 2	
	£m	%	£m	%
Amount to be collected to achieve 97.2%	145.849	97.20%	146.891	97.20%
Target collection	116.589	77.70%	81.304	28.40%
Amount collected	116.402	77.58%	84.390	32.10%
<b>Variance against target</b>	<b>(0.187)</b>	<b>(0.12%)</b>	<b>3.086</b>	<b>3.70%</b>

Source: QRC Monthly data

## 10 Legal

- 10.1 The Council is required to monitor and review, from time to time during the year, its income and expenditure against budget. If it appears to the Council that there has been a deterioration in its financial position, it must take such action, if any, as it considers necessary to deal with the situation, and be ready to take action if overspends or shortfalls in income emerge (Section 28 of the Local Government Act 2003).

### 10.2 Schools Funding and Dedicated Schools Grant (DSG)

- 10.2.1 The Council currently receives funding for schools through the Dedicated Schools Grant (DSG) and has the statutory responsibility under the Schools and Early Years Finance Regulations for allocating this funding to schools.

- 10.2.2 The Schools and Early Years Finance (England) Regulations published in

February 2022 (and to be updated for 2023) sets out the grant condition and accounting regulations that local authorities must follow in respect of DSG deficit and underspend balances.

## **11 Value for Money (VFM)**

11.1 Managing within budget and the achievement of efficiency savings are key responsibilities of budget managers, as identified in their performance objectives, which have helped promote the VFM culture.

11.2 Detailed forecasting by service budget holders, together with a corporate overview by Strategic Finance is reported regularly to the Finance Strategy Group and the Strategic Leadership Team. Where forecast adverse variances are identified, they will be addressed via action plans, with the aim of bringing General Fund spending within budget during the year.

## **12 Sustainability Impact Appraisal**

12.1 Any sustainability impacts are considered before final decisions are taken to implement savings proposals as part of the budget setting process.

## **13 Risk Management**

13.1 It is important that spending is contained within budget so that the Council can maintain its financial standing in the face of further pressure on resources in 2022/23 and beyond as set out in the annual review of the Medium-Term Financial Strategy (MTFS) approved by Cabinet in February 2022.

13.2 The Council is faced with an uncertain financial context over the short to long term in relation to government funding, social and economic factors such as the impact of high inflation and energy prices, and social care demand, which present risks to financial sustainability and there remains potential for further, unrecognised, risks. The most immediate risks to the budget in the current year are:

- cost-of-living, high inflation and energy prices
- unfunded income pressures as a result of the pandemic and current economic climate, particularly in relation to Council Tax and Business Rates income
- non-delivery of approved savings
- social care placement demand and cost pressures.

13.3 Close monitoring by Strategic Leadership Team of the pressures is undertaken through the year to reflect success and impact of mitigations and other management actions that aid in delivering a balanced budget. The agreed minimum level of the General Fund balance has been set at £15.919m as part of the 2022/23 budget process approved by Cabinet in February 2022.

- 13.4 Given the significant uncertainties and volatility of the economic environment and the level of in-year pressure, there are inevitably significant risks involved in delivering balanced budgets in the current year. Key strategic risks will continue to be:
- included in the Corporate Risk Register
  - regularly reported to Audit Committee
  - reviewed through quarterly budget update reports to Cabinet
  - reviewed through ongoing budget and MTFS planning.

## **14 Community Safety**

- 14.1 There are no direct community safety implications.

## **15 Links to Three Key Priorities for the Borough**

- 15.1 The Council's medium-term financial strategy, budgets and capital programme are designed to enable the delivery of the Council's key priorities of fighting inequality, fighting the climate crisis, and creating good jobs. The budget for 2022/23 supported delivery of national and local priorities.

## **16 Equalities, Human Rights & Community Cohesion**

- 16.1 Budget proposals were developed, and impacts considered in line with the principles set out under S149 Equality Act 2010 and Human Rights Act 1988, including the need to protect elderly, disabled, children and young people who are the most vulnerable residents of the borough. There is no requirement for an Equality Impact Assessment.

## **17 Staffing/Workforce and Accommodation Implications**

- 17.1 There are no direct staffing/workforce and accommodation implications.

## **18 Property and Assets**

- 18.1 There are no direct property/asset implications.

## **19 Any Other Implications**

- 19.1 The overall financial position of the Council impacts on the future provision of all Council services.

## **20 Consultation**

- 20.1 Information and explanations have been sought from directorates on specific aspects of this report and their comments have been included.

## 21 Appendices

Appendix 1 – 2022/23 General Fund Forecast Summary  
Appendix 2 – Capital Programme Slippage/Acceleration over £1m

## 22 Background Information

### 22.1 Cabinet reports:

- Budget Update report 2022/23 – 7 December 2022
- Budget Update report 2022/23 – 12 October 2022
- Revenue and Capital Outturn 2021/22 – 15 June 2022
- 2022/23 Budget Amendment – 18 May 2022
- Budget Strategy and Medium-Term Financial Strategy 2022/23 to 2024/25 – 9 February 2022

## Consultation

Name of consultee	Department	Date sent to consultee	Date response received from consultee	Comments appear in report para:
<b>Internal</b>				
Emily Hill	Strategic Director of Corporate Resources (Interim)	Continuous	Continuous	Throughout
Tony Clements	Chief Executive	27 Jan 2023		
Sandra Fryer Darren Henaghan	Strategic Directors (Interim)	27 Jan 2023		
Kerry Stevens Carolyn Fair	Strategic Directors (Acting)	27 Jan 2023		
Helen Harris	Director of Legal and Democratic Services	27 Jan 2023		
Councillor Steve Donnelly	Cabinet Member for Inclusive Economy			
Councillor Peter Mason	Leader of the Council			
Russell Dyer	Assistant Director – Accountancy	Continuous	Continuous	Throughout

## Report History

<b>Decision type:</b> For decision	<b>Urgency item?</b> No
Authorised by Cabinet member:	Date:                      Report deadline:                      Date report sent:
<b>Report</b>	<b>Report authors and contacts for queries:</b> Shabana Kausar, Assistant Director Strategic Finance, 020 8825 7549 Baljinder Sangha, Finance Manager Planning & Monitoring, 020 8825 5579 Katherine Ball, Finance Manager Capital & Projects, 020 8825 5757